

for Individuals/Partnerships/Corporations/Organizations

Sacramento

Frequently Asked Questions

What types of environmental fee accounts can I apply for using this form?

You can use this form to apply for an account from the State Board of Equalization (Board) for one of the following environmental fee programs:

- Environmental fee
- Hazardous waste generator fee
- Occupational lead poisoning prevention fee
- Ballast water management fee (marine invasive species fee)

See page 4 for a brief description of these programs.

Are there any environmental fee accounts that I may not apply for using this form?

Yes, please contact our Environmental Fees Section at 916-322-9534 to obtain more information and register for the following programs:

- Hazardous waste disposal fee
- Hazardous waste facility fee

Will I need to apply for any other permits or accounts?

If you are applying for any accounts related to the generation or removal of hazardous waste, you must first contact the Department of Toxic Substances Control (DTSC) for any necessary permits. For more information please see the DTSC website at www.dtsc.ca.gov.

Is the information on my application available to the public?

Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information printed on your permit, names of owners or partners, your business address, and your permit status. See also the disclosure information on the back page.

Is there a charge for an environmental fee account?

No.

What are my responsibilities as the holder of an environmental fee account?

- **You must provide identification numbers.** You are required to provide certain identification numbers to ensure the accuracy of information provided and to protect you against fraudulent use of your identification numbers. See the disclosure information on the back page of this packet.
- **You must keep records** to back up the amounts reported on your return, such as manifest information for the hazardous waste generator fee program; employee records for the environmental fee and occupational lead poisoning prevention fee, and voyage information for the ballast water management fee. You must keep your records for four years.
- **You must file returns** on or before the last day of the month following your reporting period. You must file your fee returns even if you have no amount to report. (In most cases, returns are not required for the ballast water management fee.)
- **You must notify us of any business changes.** An account is opened only for the owner and address reported on the registration application. If you change ownership, address, add another location, sell or close your business, or add or drop a partner, you must notify us in writing or by calling us. Your notification will help us promptly close your account. If you do not, you could be held liable for continuing business fees and/or taxes.
- **You should notify us if you drop or add a partner.** This may protect former partners from tax liabilities that occur after the partnership change.

Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities.

You are responsible for income tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

INFORMATION CENTER
800-400-7115

TDD/TTY 800-735-2929

REQUIRED DOCUMENTS

You must include *photocopies* of the following documents with your completed and signed application form:

- ☐ Driver license or state ID card for all owners/partners and their spouses.
- ☐ Social security card or other document that shows your social security number (paycheck stub, preprinted income tax label, or W-2 form) or your Mexican voter registration card, for all owners/partners.

You may also wish to include the following documents:

- ☐ Copy of your partnership agreement, if one exists (see Section I in "Tips" at right).
- ☐ *Power of Attorney* form, BOE-392, if you wish to designate someone to act on your behalf. You may obtain a copy from our Internet site or Information Center (see page 7).



How do I apply for my environmental fee account?

Step 1: Make sure you have the documents you need to send with your application

You will need to send us photocopies of certain documents with your application. Please read the short checklist in the shaded box. If you need assistance, please call our Information Center at 800-400-7115 (listen for "other taxes" and "environmental fees"). You may also contact Environmental Fees staff directly at 916-322-9534.

Step 2: Complete your application

Fill out the application on page 5 (perforated for easy removal). Please provide all the information required for your account. If you don't, the issuance of your account number may be delayed. Refer to the "Tips" on page 4 as you complete your application. If you need help with the form or have questions, please call our Information Center.

Step 3: Send in application and support documents for processing

Make a copy of your completed application for your files, then mail the original application to: Environmental Fees Section; State Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0057. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

Step 4: After your application is approved

You should receive a letter notifying you of your account number in about two weeks. There is no charge to open an account. Based on the information on your application, we will provide you with regulations, forms and other publications that may help you with your business. Or, you may choose to view and download information from our website at www.boe.ca.gov.

Step 5: Filing tax returns

You will also be informed of when to file your returns. You will also start receiving returns for reporting and paying the fees due. (Ballast water management fee accounts are usually excluded from filing returns at this time.) If you do not receive a return, download one from our website, or call the Information Center or Environmental Fees Section.

Tips for Completing Your Application

Section I: Account type

Check the box for the type of account you wish to open.

Section II (items 1 – 8): Business identification information

Check your type of ownership and provide all of the information requested. Partnerships should provide a copy of their written partnership agreement, if one exists. If it is filed with us when you register for an account and it specifies that all business assets are held in the name of the partnership, we will attempt to collect any delinquent liabilities from the partnership assets before we attempt to collect from the partners' personal assets. Check the "Registered Domestic Partnership" ownership box only if both people are registered as domestic partners with the Office of the Secretary of State.

Section III (items 9 – 32): Ownership information

Indicate whether those listed are owners, partners, etc., and enter their driver license or California Identification Card number and, except for corporate officers, their social security number. This information will be kept in strict confidence. If mailing your application, you must provide a photocopy of your driver license or California Identification Card.

Section IV (items 33 – 37): Environmental fee program

Effective January 1, 2007, the environmental fee applies to all employers with 50 or more employees who are employed more than 500 hours in California during a calendar year. The fee is based upon the number of employees. You may wish to obtain publication 90, *Environmental Fee*, for additional information. To register for this fee, please provide your business contact information, Employment Development Department identification number, and number of employees.

Section V (items 38 – 43): Occupational lead poisoning prevention fee program

The occupational lead poisoning prevention fee applies to employers in an industry where there is

evidence of a potential for lead poisoning. The fee is based on the employer's Standard Industrial Classification (SIC) code and the number of employees employed in California more than 160 hours in a calendar year. Please see publication 94, *Occupational Lead Poisoning Prevention Fee* for additional information. To register for an Occupational Lead Poisoning Account please provide business contact information, your Employment Development Department account number, number of California employees and your Standard Industrial Classification Code.

Section VI (items 44 – 49): Ballast water management fee program

The ballast water fee program is intended to address the problem of the introduction and spread of non-indigenous aquatic species into the state waters of California. The Board of Equalization is responsible for collecting amounts due from owners/operators of vessels subject to the fee. Effective September 1, 2005, the fee is \$400 per qualifying voyage. Provide the vessel and agent information requested to register for this program.

Section VII (items 50 – 57): Hazardous waste generator fee program

The hazardous waste generator fee applies to every person who generates five or more tons of hazardous waste in California within a calendar year at a site. This includes recycled waste and waste sent outside California for disposal. The fee is determined by the total tons of waste generated. To register for this program, provide the requested site information and EPA site number for your locations that generate hazardous waste.

Section VIII (items 58 – 63): Financial and record keeping information

Identify your bank and the person who maintains your records.

Section IX: Certification

Each owner, co-owner, partner, or corporate officer must sign the application.

APPLICATION FOR ENVIRONMENTAL FEE ACCOUNT**SECTION I: ACCOUNT TYPE** (check one)

- | | |
|---|--|
| <input type="checkbox"/> Environmental Fee Program
(complete sections I, II, III, IV, VIII, and IX) | <input type="checkbox"/> Occupational Lead Poisoning Prevention Fee Program
(complete sections I, II, III, V, VIII, and IX) |
| <input type="checkbox"/> Hazardous Waste Generator Fee Program
(complete sections I, II, III, VII, VIII, and IX) | <input type="checkbox"/> Ballast Water Management Fee Program
(complete sections I, II, III, VI, VIII, and IX) |

SECTION II: BUSINESS IDENTIFICATION INFORMATION (check one and complete items 1-8)

- | | | | | |
|--|--|--|---|--|
| <input type="checkbox"/> Sole Owner | <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited Liability Company (LLC) | <input type="checkbox"/> Limited Liability Partnership (LLP)* | <input type="checkbox"/> Unincorporated Business Trust |
| <input type="checkbox"/> Husband/Wife Co-Ownership | <input type="checkbox"/> Registered Domestic Partnership | <input type="checkbox"/> General Partnership | <input type="checkbox"/> Limited Partnership (LP)* | <input type="checkbox"/> Other (describe) _____ |

1. NAME OF SOLE OWNER, CORPORATION, LLC, PARTNERSHIP, OR TRUST		2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)	
3. BUSINESS TRADE NAME / "DOING BUSINESS AS" (DBA) (if any)		4. CORPORATE, LLC, LLP OR LP NUMBER	
5. BUSINESS ADDRESS (street, city, state, zip code) (do not list P.O. Box or mailing service)		6. BUSINESS TELEPHONE NUMBER ()	
7. MAILING ADDRESS (street, city, state, zip code) (if different from business address)		8. BUSINESS FAX NUMBER ()	

SECTION III: OWNERSHIP INFORMATION (check one and complete items 9-32)

- | | | | | | |
|--|-----------------------------------|---|---|--|---|
| <input type="checkbox"/> Owner/Co-Owners | <input type="checkbox"/> Partners | <input type="checkbox"/> Registered Domestic Partners | <input type="checkbox"/> Corporate Officers | <input type="checkbox"/> LLC Officers/Managers/Members | <input type="checkbox"/> Trustees/Beneficiaries |
|--|-----------------------------------|---|---|--|---|
- (Use additional sheets to include information for more than four individuals)

9. FULL NAME (first, middle, last)		10. TITLE	
11. SOCIAL SECURITY NUMBER (corporate officers excluded)		12. DRIVER LICENSE NUMBER (attach verification)	
13. HOME ADDRESS (street, city, state, zip code)		14. HOME TELEPHONE NUMBER ()	
15. FULL NAME OF ADDITIONAL PARTNER, OFFICER, OR MEMBER (first, middle, last)		16. TITLE	
17. SOCIAL SECURITY NUMBER (corporate officers excluded)		18. DRIVER LICENSE NUMBER (attach verification)	
19. HOME ADDRESS (street, city, state, zip code)		20. HOME TELEPHONE NUMBER ()	
21. FULL NAME OF ADDITIONAL PARTNER, OFFICER, OR MEMBER (first, middle, last)		22. TITLE	
23. SOCIAL SECURITY NUMBER (corporate officers excluded)		24. DRIVER LICENSE NUMBER (attach verification)	
25. HOME ADDRESS (street, city, state, zip code)		26. HOME TELEPHONE NUMBER ()	
27. FULL NAME OF ADDITIONAL PARTNER, OFFICER, OR MEMBER (first, middle, last)		28. TITLE	
29. SOCIAL SECURITY NUMBER (corporate officers excluded)		30. DRIVER LICENSE NUMBER (attach verification)	
31. HOME ADDRESS (street, city, state, zip code)		32. HOME TELEPHONE NUMBER ()	

SECTION IV: ENVIRONMENTAL FEE PROGRAM

33. CONTACT NAME		34. CONTACT TELEPHONE NUMBER ()	
35. PAYROLL NUMBER (EDD#)	36. NUMBER OF EMPLOYEES (California employees only)	37. DATE NUMBER OF EMPLOYEES EXCEEDED FORTY-NINE	

SECTION V: OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

38. CONTACT NAME		39. CONTACT PHONE NUMBER ()	
40. PAYROLL NUMBER (EDD#)	41. NUMBER OF EMPLOYEES (<i>California only</i>)	42. DATE NUMBER OF EMPLOYEES EXCEEDED NINE	43. SIC CODE

SECTION VI: BALLAST WATER MANAGEMENT FEE PROGRAM

44. VESSEL NAME (<i>list additional vessels separately</i>)	45. LLOYD'S OF LONDON NUMBER (LOL#)
46. NAME OF AGENT	47. AGENT PHONE NUMBER ()
48. AGENT ADDRESS	49. AGENT FAX NUMBER ()

SECTION VII: HAZARDOUS WASTE GENERATOR FEE PROGRAM

50. CONTACT NAME	51. CONTACT PHONE NUMBER ()
------------------	--------------------------------------

List all sites that generate over five (5) tons or more of waste a year
(*for additional sites use separate sheet of paper*)

52. SITE ADDRESS	53. SITE EPA NUMBER
54. SITE ADDRESS	55. SITE EPA NUMBER
56. SITE ADDRESS	57. SITE EPA NUMBER





SECTION VIII: FINANCIAL AND RECORD KEEPING INFORMATION

58. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (<i>note whether business or personal</i>)	59. BANK BRANCH LOCATION
60. NAME OF PERSON MAINTAINING YOUR RECORDS	61. PHONE NUMBER ()
62. LOCATION OF RECORDS (<i>street, city, state, zip code</i>)	63. FAX NUMBER ()

SECTION IX: CERTIFICATION

All Corporate Officers, LLC Managing Members, Partners, or Owners must sign below.

I am duly authorized to sign the application and certify that the statements made are correct to the best of my knowledge and belief.

NAME (<i>typed or printed</i>)	SIGNATURE 	DATE
NAME (<i>typed or printed</i>)	SIGNATURE 	DATE
NAME (<i>typed or printed</i>)	SIGNATURE 	DATE
NAME (<i>typed or printed</i>)	SIGNATURE 	DATE

FOR BOARD USE ONLY

FORMS	PUBLICATIONS	REGULATIONS	ACCOUNT NUMBER ISSUED
<input type="checkbox"/> BOE-501-EF <input type="checkbox"/> BOE-501-HG <input type="checkbox"/> BOE-501-HGP <input type="checkbox"/> BOE-501-LA	<input type="checkbox"/> PUB 90 <input type="checkbox"/> PUB 94	<input type="checkbox"/> REGULATION 3000	ASSIGNED BY:

Where can I get help?

You may have questions about how environmental fees apply to your business operations. For assistance, please take advantage of the resources listed below.

WEBSITE

www.boe.ca.gov

You can log onto our website for additional information. For example, you can find a description of the fee programs we administer and more information on which fees your business may be subject to. You can download numerous publications—such as laws, regulations, pamphlets, and policy manuals—that will help you understand how the law applies to your business. You can verify a permit or license online, review important notices, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board addresses and telephone numbers.

Another good resource—especially for starting businesses—is the California Tax Information Center at www.taxes.ca.gov.

WRITTEN TAX ADVICE

It is best to get tax and fee advice from us in writing. You may not have to pay tax, fee, penalty, or interest charges if we determine you did not correctly report taxes or fees because you reasonably relied on our written advice regarding a transaction. For this relief to apply, your request for advice must be in writing, identify the taxpayer or feepayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

This protection is not available for advice we give in person or over the phone.

Send your request for written advice to:

Environmental Fees Section, MIC:57
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057

INFORMATION CENTER

800-400-7115

TDD/TTY: 800-735-2929

Customer service representatives are available from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

Faxback service. Call 800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

Translator services. We provide bilingual services for persons who need assistance in a language other than English.

ENVIRONMENTAL FEES SECTION

916-322-9534

Environmental Fees Section staff are available to answer your registration or tax and fee questions from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with us, please contact the Taxpayers' Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to:

Taxpayers' Rights Advocate Office, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070

To obtain a copy of publication 70, *Understanding Your Rights as a California Taxpayer*, please visit our website or call our Information Center.

California Environmental Fees Account Application

Privacy Notice

Information Provided to the Board of Equalization

We ask you for this information so that we can administer the state's hazardous substances law, sections 43001-43651 (includes the environmental fee, generator fee, disposal fee, facility fee, and activity fee), occupational lead poisoning prevention fee, sections 43056-43553, and the marine invasive species fee, sections 44000-44008. The Board of Equalization is required to collect the fees consistent with the Fee Collection Procedures Law, part 30 (commencing with section 55001) of Division 2 of the Revenue and Taxation Code. We will use this information to determine whether you are paying the correct amount of tax or fee and to collect any amount you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(I)]).

What happens if I don't provide the information?

If your application is incomplete, we may not be able to complete the registration process. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us false or incorrect information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support any claim for credit, exclusion, or adjustment, we may not allow it. You may end up owing more taxes and fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Internal Revenue Service.
- State of California government agencies and officials: Department of Toxic Substances Control; Employment Development Department; California Department of Health Services; the California State Lands Commission; Highway Patrol; California Parent Locator Service.
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your nearest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms and Publications").

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records. You may contact them by calling 916-445-6464 or writing to them at the address shown below:

Excise Taxes, Environmental Fees, and Electronic Waste Recycling Fees

State Board of Equalization
Deputy Director, Property and Special Taxes
Department MIC:56
450 N Street
Sacramento, CA 95814-4311